our cultural values and moral duties to young generation?

THE MINISTER OF INFORMATIONAND BROADCASTING (SHRI CM. IBRAHIM): (a) No, Sir.

(b) and (c) Do not arise.

Resource Borrowing affecting Asset — Liability Position

253. SHRIMATI BASANTI SARMA:
DR. SHRIKANT RAMCHANDRA JICHKAR:

Will the Minister of FINANCE be pleased to state:

(a) whether the large resource borrowings of Government still continues and will continue further;

(b) whether this has distorted the asset-liability position of the Central Government and if so, what is the present position; and

(c) what steps are being taken to control this?

THE MINISTER OF FINANCE AND THE MINISTER OF COMPANY AFFAIRS (SHRI P. CHIDAMBARAM) : (a) Government is compelled to borrow whenever there is a gap between total expenditure and total revenue plus non-debt capital receipts. This additional borrowing in a year constitutes the fiscal deficit.

(b) The excess of liabilities over assets (Capital Outlay and loans advanced) at the end of 1995-96 (RE) was Rs. 209457.26 crore. This can be attributed to recurring revenue deficits over the years on account of growth in areas of expenditure like interest payments, Defence, subsidies, grants to State Governments, internal security, Plan expenditure on revenue account, etc.;

(c) Government would endeavour to contain both fiscal and revenue deficits by increasing receipts and restricting expenditure.

मध्य प्रदेश में लेखा-परीक्षा दलों द्वारा की गई लेखा-परीक्षा आपत्तियां

254. **श्री दिलीप सिंह जूदेव:** क्या वित्त मंत्री यह बताने की कृपा करेंगे कि:

(क) महालेखाकार मध्य प्रदेश के द्वारा गठित लेखा-परीक्षा दलों द्वारा की गयी कितनी लेखा-परीक्षा आपत्तियों का निराकरण वर्ष 1995-96 तक लंबित था;

(ख) जिन विभागों के पास लेखा-परीक्षा पैरा लंबित है, उनके नाम क्या हैं;

(ग) प्रश्नांकित लेखा-परीक्षा पैरा विभाग-वार कब से लंबित हैं; और

(घ) लेखा-परीक्षा पैरा लंबे समय तक निराकृत न करा पाने वाले दोषी अधिकारियों के नाम क्या हैं और उनके विरुद्ध की गयी कार्यवाही का ब्यौरा क्या है?

वित्त मंत्री तथा कम्पनी कार्य मंत्री (श्री पी॰ चिदम्बरम) : (क) से (घ) सूचना एकत्र की जा रही है और सदन पटल पर रख दी जाएगी।

Filing of Income Tax Returns in Delhi

255. SHRI K.M. KHAN: Will the Minister of FINANCE be pleased to state:

(a) whether last date for filing income tax returns in Delhi was 28th June, 1996;

(b) whether it is a fact that no inquiry booth to provide guidance to tax payers was set up at Mayur Bhawan office of Income Tax Department;

(c) whether it is also a fact that Income Tax Forms were not available for tax payers to file their returns at Mayur Bhawan office from 25th June, 1996 onwards;

(d) whether such chaos is being reported every year by the press;

(e) whether it is a fact that no concrete steps are being taken to avoid such situation; and

(f) if so, the reasons therefor?

THE MINISTER OF FINANCE AND THE MINISTER OF COMPANY AFFAIRS (SHRI P. CHIDAMBARAM): (a) As per Section 139 (1) of Income Tax Act, the "due